

Memorandum

Date: May 3, 2021

To: All County Auditor-Controllers

From: **State Controller's Office**
Jennifer Montecinos, Manager
Tax Administration Section

**Subject: FISCAL YEAR 2021-22 DELINQUENT DATE SCHEDULE
FOR REMITTANCE ADVICES**

In accordance with Government Code (GC) section 68085(c), (e), and (h); and GC section 70372(f), listed below is the delinquent date schedule for county remittances to the State. **Note that the money and remittance advice must both be postmarked on or before the deadline.** Any remittance submitted after the deadline will be considered delinquent and subject to interest. If delinquent, interest will be computed from the postmark deadline date.

<u>Collection Month</u>		<u>Due Date</u>			<u>Postmark Deadline</u>		
July	2021	September	14	2021	September	14	2021
August	2021	October	15	2021	October	15	2021
September	2021	November	14	2021	November	15	2021
October	2021	December	15	2021	December	15	2021
November	2021	January	14	2022	January	14	2022
December	2021	February	14	2022	February	14	2022
January	2022	March	17	2022	March	17	2022
February	2022	April	14	2022	April	14	2022
March	2022	May	15	2022	May	16	2022
April	2022	June	14	2022	June	14	2022
May	2022	July	15	2022	July	15	2022
June	2022	August	14	2022	August	15	2022

GC section 77205 states that remittances to the State Trial Court Improvement and Modernization Fund shall be remitted to the Controller no later than 45 days after the end of the fiscal year in which those fees, fines, and forfeitures were collected. They are subject to interest pursuant to GC section 68085(e), (h), and (i). This payment is due August 14 each year (postmark deadline is August 15, 2022 for Fiscal Year 2021-22).

In accordance with GC section 77201.3, each county shall remit Maintenance of Effort payments to the Trial Court Trust Fund in four equal installments due as follows:

<u>Installment</u>	<u>Fiscal Year</u>	<u>Due Date</u>			<u>Postmark Deadline</u>		
1 st	2021-22	October	1	2021	October	1	2021
2 nd	2021-22	January	1	2022	January	3	2022
3 rd	2021-22	April	1	2022	April	1	2022
4 th	2021-22	May	1	2022	May	2	2022

In accordance with GC section 70353(a), counties shall remit the county facilities payment to the Court Facilities Trust Fund in four equal installments as shown below. Remittances to the Court Facilities Trust Fund are subject to penalty pursuant to GC section 70353(b).

<u>Installment</u>	<u>Fiscal Year</u>	<u>Due Date</u>			<u>Postmark Deadline</u>		
1 st	2021-22	July	1	2021	July	1	2021
2 nd	2021-22	October	1	2021	October	1	2021
3 rd	2021-22	January	1	2022	January	3	2022
4 th	2021-22	April	1	2022	April	1	2022

If you have any questions regarding the information noted above, please contact lgpsdtaxaccounting@sco.ca.gov.

JM: aa